

EXHIBIT 53

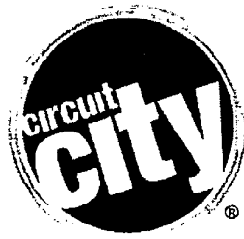
95189

CCLT 050273

Charge Back Cover Sheet

CB Number : 95189
Vendor # : 59200
Vendor Name : SONY ELECTRONICS INC
Class : 146
Brand : SON
PP : N
Effective Date : 10/05/2008

PA # : -----
PE # : -----
Origin : ☐ Confirming Letter
☐ Billing Memo
☒ Support



01/29/2009

**Jim O'Keefe
SONY ELECTRONICS INC
300 Arboretum Place
Suite 310
Richmond, VA 23236**

Dear Jim O'Keefe,

This is to confirm \$237,120.00 committed by Jim O'Keefe offered to Circuit City Stores Inc., effective 10/05/2008. These funds are for \$195 sell-through credit per bundle sold 10/5/2008 - 10/11/2008 of the SON KDL40V4100, SON KDL40W4100, SON KDL40Z4100 or SON KDL40Z4100S with a SON BDPS350.

Circuit City (CCS) confirms and accepts the funding enumerated above. However, CCS cannot agree to set off any amounts due to CCS against pre petition balances due to the vendor until or unless such set off has been accepted by both parties and approved by the courts.

Payment is due by 10/05/2008 and will be collected via Check from vendor for chargeback # 95189.

All other terms and conditions remain the same.

Sincerely,

Maciej Dobrodziej

Status: COMPLETED

Chargeback #: 95189
CR#: 64314,64351
PA #:
Vendor Name: SONY ELECTRONICS INC Vendor #: 59200
Committed By: Jim O'Keefe
Mail To:
Address: 300 Arboretum Place
Suite 310
City: Richmond
State: VA
Province/Region:
Country: United States
Zip: 23236
Attn To: Jim O'Keefe
Copy To:
Created By: Dobrodziej, Maciej
Finalized By: Tuttle, David
Finalized Date: 01/29/2009
Last Changed By: Tuttle, David
Last Changed Date: 01/29/2009

Buyer Name: Maciej Dobrodziej

Funding Description: \$195 sell-through credit per bundle sold 10/5/2008 - 10/11/2008 of the SON KDL40V4100, SON KDL40W4100, SON KDL40Z4100 or SON KDL40Z4100S with a SON BDPS350

Based On: Lump Sum

Effective Date: 10/05/2008

Funding Amount: \$237,120.00

Billing Frequency: Immediate

Payment How: Check from vendor

Vendor Payment Due Days: 0

Allocation On: Amount

Allocation:	Type	Sub-Type	Class	Brand	Amount	%
	Must Spend	Markdown	146	SON	\$237,120.00	100.00

Comments: 1216 bundles * \$195 = \$237,120

Workflow Comments:

<http://vma.ccs.com/web/GlobalSearch.do>

1/29/2009

CCLT 050276

ORD NBR	ODS LO	TXN DT	HW Model 1	HW Qty 1	HW Model 2	HW Qty 2
5904304	10819	10-Oct-08	KDL40W4 100	1	BDPS350	1
6075537	10395	11-Oct-08	KDL40W4 100	1	BDPS350	1
6147844	10238	05-Oct-08	KDL40W4 100	1	BDPS350	1
6253008	10968	05-Oct-08	KDL40W4 100	1	BDPS350	1
6506179	10390	06-Oct-08	KDL40W4 100	1	BDPS350	1
6812448	10891	06-Oct-08	KDL40W4 100	1	BDPS350	1

1216
\$ 195.00
\$ 237,120.00

Print lines omitted

SONY

Sony Electronics Inc.

Promotion

HPD08-08

Home Products Division **BRAVIA® TV / BLU-RAY DISC** **Bundle Promotion**

Promotion Overview: Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of a **Sony BRAVIA TV and Blu-ray Player**. The details of this opportunity are described below. This program incorporates advertised instant rebate offers and trailing credit components that will help participating retailers maximize their profitability on the selected SKU(s).

Promotion Period: October 5, 2008 through October 11, 2008

Eligible BRAVIA TV model: KDL42V4100, KDL40W4100, DL40V4100, KDL40Z4100/S, KDL40Z4100/B

Eligible Home Video model: BDPS350

Instant Rebate Offers: Customers purchasing the eligible **Sony BRAVIA TV** and eligible **Blu-ray Player** model during the Promotion Period on the same receipt will receive an instant rebate of \$300 off at the time of purchase. Sony suggests the authorized dealer advertise a single price bundle and/or a savings of \$300 in connection with this offer incorporating the instant rebate. Discounts/trailing credits under this program are offered and paid only with the expectation that participating retailers are passing a \$300 instant rebate at POS in addition to whatever other promotions or offers are already running and/or planned.

Reporting: At the close of each of the program periods, participating retailers must report their on-hand and sell through quantities of all **Sony BRAVIA TV and Blu-ray Player** Products.

Advertising / Layout Requirements: Subject to the applicable program period for each IRO (Instant Rebate Offer), participating retailers must advertise the applicable Instant Rebate offer at least one time during the Promotion Period (inclusive) using "traditional advertising vehicles" for that retailer in the normal course of business.

Trailing Credits: Subject to the advertising and other terms set forth above, Sony will pay trailing credits only on eligible models sold during the Promotion Period. Trailing credit amounts (per unit) are set forth below. A participating retailer who does not meet the advertising requirements described above shall not be entitled to receive any Trailing Credits under this program.

Qualifying Product	Trailing Credit Amount (\$/unit sold)
KDL42V4100	\$130
KDL40W4100	\$130
KDL40V4100	\$130
KDL40Z4100/S	\$130
KDL40Z4100/B	\$130
BDPS350	\$65

195.00

Program Variances: Sony reserves the right to refuse any and all payments to any participating retailer if any of the program guidelines are not followed. Sony reserves the sole right to decide if a participating retailer has

Sony reserves the right to make changes to this program at any time

CCLT 050278

Home Products Division
BRAVIA TV / BLU-RAY PLAYER
Bundle Promotion

HPD08-08
Page 2

performed according to program guidelines. Deviations from any of the guidelines defined in this Program will need to be submitted to and approved by Sony's Strategic Planning (SSP) team in advance and in writing.

Claim Submission & Payment: All claims submitted to Sony for the trailing credit amounts must be received no later than close of business **January 11, 2009**. Sony reserves the right to reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating retailer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

Claim Contents: Claims to Sony must contain the following data:

1. Sell through of product (unit basis) indicating same ticket sales of qualifying models during the Promotion Period on a by SKU basis. Credits issued by Sony will not for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Debit Memo for the total trailing credit amount being requested from Sony referencing this Sales News.

Action Link will randomly be auditing floors to verify that dealers are in fact passing the discounts through to consumers in addition to whatever other TV and Home Theater promotions they are offering.

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating retailers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

Credits, Discounts & Rebates Programs: Credits, Discounts & Rebates shall not be earned on any merchandise that has not been fully paid for by the retailer. Credits, Discounts & Rebates issued to retailer from these programs are available for use by the retailer solely in connection with the purchase of future products, and are not cash equivalents, and do not give rise to a right of payment in favor of the retailer, and are not deemed earned until products purchased with them are paid for in full. Credits, Discounts & Rebates programs are subject to all of Sony's rights under applicable state or federal law, including, but not limited to, its rights of setoff and recumbent.

As consideration for the issuance of any Credits, Discounts & Rebates by Sony to a retailer, the retailer agrees that should the retailer be the subject of a voluntary or involuntary bankruptcy proceeding, the automatic stay is not applicable to the efforts of the parties, including Sony to effect a reconciliation of the account between the parties and to apply any Credits, Discounts & Rebates due to the retailer against any debits due from the retailer.

In the event any merchandise or amounts previously paid to Sony are returned, forfeited, or are subject to any avoidance or similar action under U.S. Bankruptcy Code or similar State or Federal Statute, any Credits, Discounts & Rebates shall be considered null and void, and shall not be deemed earned. Any Credits, Discounts & Rebates previously issued that for whatever reason are not able to be reversed will be used to offset any amounts of whatever nature owing to SEL from retailer.

Sony reserves the right to make changes to this program at any time



Matt Dobrodziej

10/03/2008 11:29 AM

To: CES Accounting@Circuit City, VMA Chargeback Request@Circuit City
cc: David Tuttle/Accounting/Circuit City@Circuit City, Karen Shealy/Accounting/Circuit City@Circuit City, Charlie Hawkins/MDSE/Circuit City@Circuit City
Subject: CB#~~955889~~ and CR#64314 Effective Sunday

VMA Chargeback/CES Accounting,

please see below for backup documentation regarding CB#~~955889~~ and CR#64314 and CR#64315.

Please note CR#64314 is effective Sunday, please complete and approve. **Many apologies for the late submission, but I just received the confirmation this morning.**

Thanks!

Best regards,

Matt Dobrodziej
Associate Buyer, Large LCD
Circuit City Stores, Inc
804.486.4657
matt_dobrodziej@circuitcity.com

--- Forwarded by Matt Dobrodziej/MDSE/Circuit City on 10/03/2008 11:07 AM ---

"O'Keefe, Jim" <Jim.O'Keefe@am.sony.com>

10/03/2008 10:02 AM



To: <Matt_Dobrodziej@circuitcity.com>

cc

Subject: RE: 9/14 Bundle Promotion

Attached are the details for the following promotions:

- 10/5 Blu Ray Promo
- 10/12 HTIB Bundle
- 10/19 Blu Ray Bundle
- 10/26 HTIB Bundle
- 11/2 Blu Ray Bundle
- 11/9 HTIB Bundle

Please let me know if you need any additional details.

Thanks,

Jim

From: Matt_Dobrodziej@circulcity.com [mailto:Matt_Dobrodziej@circulcity.com]

Sent: Thursday, October 02, 2008 4:59 PM

To: O'Keefe, Jim

Subject: Re: 9/14 Bundle Promotion

Jim,

can I get this type of breakdown for the 10/5 Blu-Ray promo.

Best Regards,

Matt Dobrodziej
Associate Buyer, Large LCD
Circuit City Stores, Inc
804.486.4657 (o)
804.690.1060 (c)

"O'Keefe, Jim" <Jim.O'Keefe@am.sony.com>

09/08/2008 11:18 AM

Matt,

To: <Matt_Dobrodziej@circulcity.com>
cc
Subject: 9/14 Bundle Promotion

CCLT 050281

Here are all of the formal details on next week's promotion:

Home Products Division

BRAVIA® TV / BLU-RAY DISC PLAYER Bundle Promotion

Promotion Overview: Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of a Sony BRAVIA TV and Blu-ray Disc Player. The details of this opportunity are described below. This program incorporates advertised instant rebate offers and trailing credit components that will help participating retailers maximize their profitability on the selected SKU(s).

Promotion Period: September 14, 2008 through September 20, 2008

Eligible BRAVIA TV model: KDL52W4100, KDL46W4100, KDL46W4150,
KDL46Z4100/B, KDL46Z4100/S

Eligible Blu-ray Disc Player model: BDPS350, BDPS300

Instant Rebate Offers: Customers purchasing the eligible Sony BRAVIA TV and Blu-ray Disc Player models during the Promotion Period on the same receipt will receive an instant rebate of \$200 off at the time of purchase. Sony suggests the authorized dealer advertise a single price bundle and/or a savings of \$200 in connection with this offer incorporating the instant rebate. Discounts/trailing credits under this program are offered and paid only with the expectation that participating retailers are passing a \$200 instant rebate at POS in addition to whatever other promotions or offers are already running and/or planned.

Reporting: At the close of each of the program periods, participating retailers must report their on-hand and sell through quantities of all Sony BRAVIA TV and Blu-ray Disc Player Products.

Advertising / Layout Requirements: Subject to the applicable program period for each IRO (Instant Rebate Offer), participating retailers must advertise the applicable Instant Rebate offer at least one time during the Promotion Period (inclusive) using "traditional advertising vehicles" for that retailer in the normal course of business.

Trailing Credits: Subject to the advertising and other terms set forth above, Sony will pay trailing credits only on eligible models sold during the Promotion Period. Trailing credit amounts (per unit) are set forth below. A participating retailer who does not meet the advertising requirements described above shall not be entitled to receive any Trailing Credits under this program.

<u>Qualifying Product</u>	<u>Trailing Credit Amount (\$/unit sold)</u>
KDL52W4100	\$65.00
KDL46W4100	\$65.00
KDL46Z4100/B	\$65.00
KDL46Z4100/S	\$65.00
BDPS350	\$65.00
BDPS300	\$65.00

Program Variances: Sony reserves the right to refuse any and all payments to any participating retailer if any of the program guidelines are not followed. Sony reserves the sole right to decide if a participating retailer has performed according to program guidelines. Deviations from any of the guidelines defined in this Program will need to be submitted to and approved by Sony's Strategic Planning (SSP) team in advance and in writing.

Claim Submission & Payment: All claims submitted to Sony for the trailing credit amounts must be received no later than close of business **December 20, 2008**. Sony reserves the right to reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating retailer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

Claim Contents: Claims to Sony must contain the following data:

1. Sell through of product (unit basis) indicating same ticket sales of qualifying models during the Promotion Period on a by SKU basis. Credits issued by Sony will not for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Debit Memo for the total trailing credit amount being requested from Sony referencing this Sales News.

Action Link will randomly be auditing floors to verify that dealers are in fact passing the discounts through to consumers in addition to whatever other TV and Home Theater promotions they are offering.

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating retailers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

Jim O'Keefe

Sony Electronics

National Account Manager - TV

Phone: 804-267-2603

Fax: 804-267-2626

Cell: 804-334-6543

james.o'keefe@am.sony.com

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Thank you. HPD08-13 BUNDLE PROMOTION (11-02-08 to 11-08-08).doc HPD08-08 BUNDLE PROMOTION (10-5-08 thru 10-11-08).doc



HPD08-09 BUNDLE PROMOTION (10-19-08 thru 10-25-08).doc HPD08-10 BUNDLE PROMOTION (10-12-08 thru 10-18-08).doc



HPD08-11 BUNDLE PROMOTION (10-26-08 thru 11-01-08).doc HPD08-12 BUNDLE PROMOTION (11-05-08 thru 11-15-08).doc

